

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, October 21, 2020

S.O.393 .-In exercise of the powers conferred by the first proviso to rule 46 of the Rajasthan Goods and Services Tax Rules, 2017, I, Abhishek Bhagotia, Chief Commissioner, State Tax, Rajasthan, on the recommendations of the Council, hereby makes the following amendment in this department's notification No.F.17(131) ACCT/GST/2017/2199, dated the 29th June, 2017, namely:-

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely,-

“Table

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Upto rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

[F.17(131-Pt.-II)ACCT/GST/2017/6086]

Abhishek Bhagotia,
Chief Commissioner of State Tax,
Rajasthan, Jaipur.